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MAY 31 2006

Docket No. PPC-823

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Nguyen Confirmation No.: 2014
Appln. No. : 10/057,352
Filed : 01/24/2002
Title : HIGH ABSORBENCY LYOCCELL FIBERS AND METHOD FOR
PRODUCING SAME

Art Unit : 3761
Examiner : KARIN M. REICHE

I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING FACSIMILE TRANSMITTED
TO THE U.S. PATENT AND TRADEMARK OFFICE
TO FACSIMILE NO. 571-273-8800

May 31, 2006
(Date of Deposit)

JOEL A. ROTHFUS
(Name of applicant, assignee, or Registered Representative)

/Joel A. Rothfus/
(Signature)

May 31, 2006
(Date of Signature)

Commissioner for Patents
Arlington, VA 22202

AMENDMENT

Dear Sir:

In response to the Final Office Action of March 24, 2005, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.